registration of land in each village and the number in which registration was allowed in each of the villages in 1110?

Mr. K. Achyuta Menon.— A statement containing the required information is appended *(Appendix II)*.

Mr. T. A. Ramachandra Ayyar.—With regard to Anandapuram the number of applications is 15 and the number allowed is only 7. May I know why is this difference?

Mr. K. Achyuta Menon.—A fair number of the applications is still pending. A few were disallowed.

Taxation in fishery.

124. Mr. M. A. Sankunni.—Will the Government be pleased to state.—

(a) what should be the minimum income for taxation in fishery;

(b) whether the Government are aware of the catch of fish in the paddy fields by using sluices;

(c) if so, have the Government any idea of the prospects of the paddy field fishery in the State;

(d) is not the catch of fish from the paddy fields an additional source of income to the owners of the fields and hence taxable to that extent;

(e) if the answer is in the negative, will the Government be pleased to make a hasty enquiry to collect statistics;

(f) in the matter of collecting revenue do the Government generally ignore the interest of the poor labourers?

Mr. K. Achyuta Menon.—(a) No minimum has been fixed by Government.

(b) Yes.

(c) Yes, it is understood to be very profitable in certain areas.

(d) 1. Yes.

2. The question of imposing tax is being considered.

(e) No answer is required in view if the answer to (d) above.

(f) No.

മിസ്റ്റർ എം. എ. ശങ്കുണ്ണി.—മിനിമം ഫിക്സ് ചെയ്യാത്തതിനു വല്ല പ്രത്യേക കാരണങ്ങളുമുണ്ടോ?

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Mr. K. Achyuta Menon.—It is a matter of opinion. I do not think it will be possible to fix a minimum. The tax is levied for stakes and nets and when the license is issued for them it is difficult to fix a minimum.

Mr. George Parakkal.—May I know whether the Government are aware of the fact that income-tax is levied on income from the fisheries?

Mr. K. Achyuta Menon.—You mean the income derived by the owners of lands where fishing is done?

Mr. George Parakkal.—Yes.

Mr. K. Achyuta Menon.—I want notice.

Mr. K. M. Ibrahim.—Are you assessing these incomes indiscriminately?

Mr. K. Achyuta Menon.—There are some which are not being taxed, e. g., Choonda.

Dr. A. R. Menon.—(d) Are you taxing the income from catch fish from the paddy fields?

Mr. K. Achyuta Menon.—The matter is only under consideration of the Government, whether it should be taxed or not.

Dr. A. R. Menon.—In addition to the land tax are you going to collect tax on these incomes as well?

Mr. K. Achyuta Menon.—It is not decided yet. The propriety of levying tax on catch fish is being investigated.

Dr. A. R. Menon.—Now the tax collected is only land tax. If they have converted those lands into fishery fields, should not the Government get something more than what they are getting now?

Mr. K. Achyuta Menon.—That was my report to the Government and the whole thing is being considered.

Mr. George Parakkal.—Are the Government aware of the fact that if fish is taken from the fields the yield will be diminished?

Mr. K. Achyuta Menon.—It is very difficult to answer.

Mr. George Parakkal.—Will the Government be pleased to say whether, if they are collecting income tax on this income from catch fish, they will not further consider about the collection of any further tax?

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Mr. K. Achyuta Menon.—No such assurance can be given.

Mr. A. Eachara Menon.—Am I to understand that the position of the Government is that fields which are used for paddy cultivation should not be used for cultivating another crop?

Mr. K. Achyuta Menon.—That is not the Government position at all.

Mr. K. M. Ibrahim.—Had the Government, Sir, any occasion to consider the tax on fisheries rather heavy in view of the fact that a new income tax has been imposed on it?

Mr. K. Achyuta Menon.—There has been no complaint so far.

Mr. K. M. Ibrahim.—We now complain for the public.

Mr. K. Achyuta Menon.—We had no occasion to consider the point because there has been no complaint so far.

Concessions to those who subsist by fisheries in the State.

125. Mr. M. A. Sankunni.—Will the Government be pleased to state:—

(a) what is meant by "the generous concessions to those who subsist by fisheries in the State" as seen in the reply to the interpellation No. 59 of the last Budget Session;

(b) how many Valans are given such concessions or any other concession;

(c) who are they; when are they and what are those concessions?

Mr. K. Achyuta Menon.—(a) The words reproduced were intended to mean that Government have been granting remissions of rent to those fishery contractors who have suffered losses owing to causes beyond their control and extension or re-distribution of kists for payment of rents in deserving cases.

(b) The lessees of the fishery in survey number 803 of Elamkulam village are Valans. They are a group and their number is not known.

(c) (1) Names not known.

(2) In 1110.

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